

Received & Inspected

3 April 2012

APR 10 2012

FCC Mail Room

To Whom It May Concern:

In response to your letter dated 28 Mar 12, Case Identifier CGB-CC-1102

I am the pastor of Victory Center Church; the church is a small group of about twenty people. The income is under \$20,000.00 a year. I decided to start a TV broadcast using a regular camcorder, I record my church services and download them into my computer edit and burn them to DVD then I send to WCBI to play them on cable network. It is a very low budget half /hour program and very simplistic. Your letter is requiring several things that I can't show or give you. But I will give you what I have.

I have not sought closed caption service.

I have not sought after sponsorship

The victory center church TV program is so minimum that it would be easier to discontinue programming rather than to try and get close caption. I don't have the equipment, know how, finances or ability to do closed caption service.



Michael Boyd

Pastor- Victory Center Church

662-245-1698

**SCHEDULE C
1040**

Profit or Loss From Business

(Sole Proprietorship)

OMB NO. 1545-0074

2007

Attachment
Sequence No. **09**

Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

Attach to Form 1040, 1040NR, or 1041. See instructions for Schedule C (Form 1040).

Department of the Treasury
Revenue Service (99)

Name of proprietor
MICHAEL T BOYD

Social security number (SSN)
~~036-22-2222~~

A Principal business or profession, including product or service (see instructions)
OUTREACH MINISTRY

B Enter code from instructions
▶ **112900**

C Business name. If no separate business name, leave blank.
VICTORY CENTER OUTREACH MINISTRY

D Employer ID no. (EIN), if any
~~036-22-2222~~

E Business address (including suite or room no.) ▶ **300 LINDEN CIRCLE**
City, town or post office, state, and ZIP code **STARKVILLE**

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2007? If "No," see instructions for limit on losses Yes No

H If you started or acquired this business during 2007, check here

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see instructions and check here	<input type="checkbox"/>	1	11,322
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	11,322
4 Cost of goods sold (from line 42 on page 2)		4	
5 Gross profit. Subtract line 4 from line 3		5	11,322
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7 Gross income. Add lines 5 and 6		7	11,322

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	592	18 Office expense	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	3,925	a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	1,600
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	1,753
14 Employee benefit programs (other than on line 19)	14	1,400	22 Supplies (not included in Part III)	22	1,699
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	1,653
b Other	16b	643	b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	2,720
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	12,312
			28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28	28,297
29 Tentative profit (loss). Subtract line 28 from line 7			29	29	(16,975)
30 Expenses for business use of your home. Attach Form 8829			30	30	
31 Net profit or (loss). Subtract line 30 from line 29.			31	31	(16,975)
• If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.					
• If a loss, you must go to line 32.					
32 If you have a loss, check the box that describes your investment in this activity (see instructions):			32a <input checked="" type="checkbox"/> All investment is at risk.		
• If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.			32b <input type="checkbox"/> Some investment is not at risk.		
• If you checked 32b, you must attach Form 6198. Your loss may be limited.					

**SCHEDULE C
(Form 1040)**

**Profit or Loss From Business
(Sole Proprietorship)**

OMB No. 1545-0074

2008

Department of the Treasury
Internal Revenue Service (99)

Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
Attach to Form 1040, 1040NR, or 1041. See instructions for Schedule C (Form 1040).

Attachment
Sequence No. 09

Name of proprietor
MICHAEL T BOYD

A Principal business or profession, including product or service (see instructions)
OUTREACH MINISTRY

C Business name. If no separate business name, leave blank.
VICTORY CENTER OUTREACH MINISTRY

E Business address (including suite or room no.) **300 LINDEN CIRCLE**
City, town or post office, state, and ZIP code **STARKVILLE**

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) _____

G Did you "materially participate" in the operation of this business during 2008? If "No," see instructions for limit on losses Yes No

H If you started or acquired this business during 2008, check here

B Enter code from instructions
112900

D Employer ID no. (EIN), if any

Social security number (SSN)

Part I Income

1	Gross receipts or sales. Caution. See instructions and check the box if: • This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see page C-4 for limit on losses.	<input type="checkbox"/>	1	9,567
2	Returns and allowances		2	
3	Subtract line 2 from line 1		3	9,567
4	Cost of goods sold (from line 42 on page 2)		4	
5	Gross profit. Subtract line 4 from line 3		5	9,567
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7	Gross income. Add lines 5 and 6		7	9,567

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	735	18	Office expense	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):	20a	
11	Contract labor (see instructions)	11	1,900	20a	Vehicles, machinery, and equipment	20b	
12	Depletion	12		21	Repairs and maintenance	21	3,258
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		22	Supplies (not included in Part III)	22	
14	Employee benefit programs (other than on line 19)	14		23	Taxes and licenses	23	
15	Insurance (other than health)	15		24	Travel, meals, and entertainment:	24a	1,195
16	Interest:	16a	7,800	24a	Travel	24b	720
	a Mortgage (paid to banks, etc.)	16b		25	Deductible meals and entertainment (see instructions)	25	
	b Other	17		26	Utilities	26	
17	Legal and professional services	17		27	Wages (less employment credits)	27	17,792
28	Total expenses before expenses for business use of home. Add lines 8 through 27	28		28	Other expenses (from line 48 on page 2)	28	33,400
29	Tentative profit or (loss). Subtract line 28 from line 7	29		29		29	(23,833)
30	Expenses for business use of your home. Attach Form 8829	30		30		30	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12, and Sch. SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31		31		31	(23,833)
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.	32a		32a		32a	<input checked="" type="checkbox"/> All investment is at risk.
		32b		32b		32b	<input type="checkbox"/> Some investment is not at risk.

SPA For Paperwork Reduction Act Notice, see instructions.

2008 Petz Enterprises, Inc.

8US091

Schedule C (Form 1040) 2008

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2009

Attachment
Sequence No. 09

Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.

Attach to Form 1040, 1040NR, or 1041. See instructions for Schedule C (Form 1040).

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor: **MICHAEL T BOYD**

Social security number (SSN): ~~000-00-0000~~

A Principal business or profession, including product or service (see instructions): **OUTREACH MINISTRY**

B Enter code from instructions: **112900**

C Business name. If no separate business name, leave blank: **VICTORY CENTER OUTREACH MINISTRY**

D Employer ID no. (EIN), if any: ~~000-00-0000~~

E Business address (including suite or room no.): **300 LINDEN CIRCLE**
City, town or post office, state, and ZIP code: **STARKVILLE**

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) _____

G Did you "materially participate" in the operation of this business during 2009? If "No," see instructions for limit on losses Yes No

H If you started or acquired this business during 2009, check here _____

Part I Income

1	Gross receipts or sales. Caution. See instructions and check the box if: • This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see page C-3 for limit on losses.	<input type="checkbox"/>	1	19,895
2	Returns and allowances		2	
3	Subtract line 2 from line 1		3	19,895
4	Cost of goods sold (from line 42 on page 2)		4	
5	Gross profit. Subtract line 4 from line 3		5	19,895
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7	Gross income. Add lines 5 and 6		7	19,895

Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising	8	354	18	Office expense	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):	20	
11	Contract labor (see instructions)	11		20a	a Vehicles, machinery, and equipment	20a	
12	Depletion	12		20b	b Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	2,200
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest:			24	Travel, meals, and entertainment:		
	a Mortgage (paid to banks, etc.)	16a	5,400	24a	a Travel	24a	696
	b Other	16b		24b	b Deductible meals and entertainment (see instructions)	24b	662
17	Legal and professional services	17		25	Utilities	25	
25				26	Wages (less employment credits)	26	
26				27	Other expenses (from line 48 on page 2)	27	14,829
28	Total expenses before expenses for business use of home. Add lines 8 through 27	28		28		28	24,141
29	Tentative profit or (loss). Subtract line 28 from line 7	29		29		29	(4,246)
30	Expenses for business use of your home. Attach Form 8829	30		30		30	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12, and Sch. SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31		31		31	(4,246)
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.	32a	<input checked="" type="checkbox"/>	32a	All investment is at risk.	32b	<input type="checkbox"/> Some investment is not at risk.

C

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2010

Attachment Sequence No. 09

Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.

Attach to Form 1040, 1040NR, or 1041. See instructions for Schedule C (Form 1040).

Treasury Service (99)

Proprietor

MICHAEL T BOYD

Social security number (SSN)

~~000-00-0000~~

Principal business or profession, including product or service (see instructions)
OUTREACH MINISTRY

B Enter code from instructions
112900

Business name. If no separate business name, leave blank.
VICTORY CENTER OUTREACH MINISTRY

D Employer ID no. (EIN), if any
~~000-00-0000~~

Business address (including suite or room no.)
City, town or post office, state, and ZIP code
300 LINDEN CIRCLE

F Accounting method: (1) Cash (2) Accrual (3) Other (specify)

G Did you "materially participate" in the operation of this business during 2010? If "No," see instructions for limit on losses Yes No

H If you started or acquired this business during 2010, check here

Part I Income

1	Gross receipts or sales. Caution. See instructions and check the box if: • This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses.	<input type="checkbox"/>	1	12,975
2	Returns and allowances		2	
3	Subtract line 2 from line 1		3	12,975
4	Cost of goods sold (from line 42 on page 2)		4	
5	Gross profit. Subtract line 4 from line 3		5	12,975
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7	Gross income. Add lines 5 and 6		7	12,975

Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising	8	1,204	18	Office expense	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):	20	
11	Contract labor (see instructions)	11	4,585	20a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		20b	Other business property	20b	6,660
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	2,800
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest:			24	Travel, meals, and entertainment:	24	
	a Mortgage (paid to banks, etc.)	16a		24a	Travel	24a	
	b Other	16b		24b	Deductible meals and entertainment (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
18				26	Wages (less employment credits)	26	
19				27	Other expenses (from line 48 on page 2)	27	14,137
20				28	Total expenses before expenses for business use of home. Add lines 8 through 27	28	29,386
21				29	Tentative profit or (loss). Subtract line 28 from line 7	29	(16,411)
22				30	Expenses for business use of your home. Attach Form 8829	30	
23				31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12, and Sch. SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	(16,411)
24				32a	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.	32a	<input checked="" type="checkbox"/> All investment is at risk.
25				32b		<input type="checkbox"/> Some investment is not at risk.	